

REDWOOD PRYOR LTD

Internal Audit

WHITWICK Parish Council

Year Ending 31 March
2018

Internal Auditor: Richard Willcocks

Summary Checklist Report

BASIS OF REPORT

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councilors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide-2014).

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Name of Council	Whitwick Parish Council	Name of Clerk to the Council	Cathy Tibbles (Parish Manager)
No. of Councillors	11	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£193,704 excl. Council Tax Support Grant (CTSG)
Electorate	6,994 (as at 01/04/18)	Gross budgeted income	£218,479

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.

		Adopted	Last Review						Next Review		Annual Review ?	Recommendations
			Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed		
1	Governance											
1.1	Standing Orders	✓	21/09/17		②	Minor changes. See minute no. 450	✓	✓	① 17/05/18	2018 NALC model to be adopted (Jul-18)	✓	
1.2	Financial Regulations	✓	15/02/18		②	Re: tenders. See minute no. 584	✓	✓	① 17/05/18	Delegated authority limit	✓	
1.3	Committee Terms of Reference	✓	11/01/18	③	②	Re: reserve member attendance. See minute no. 541	✓	✓	① 17/05/18	None	✓	
1.4	Risk Assessment	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
1.5	Statement of Internal Control	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
1.6	Complaints Procedure	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
1.7	Code of Conduct	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
1.8	Equal Opportunities	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
1.9	Reserves Policy	✓	15/02/18		②	Minor changes to initial policy adopted in principle 20/04/17. Minute no. 584	✓	✓	① 17/05/18	None	✓	
1.10	Model Publication Scheme/FoI	✓	18/05/17		①		✓	✓	① 17/05/18	None	✓	
① = Annual Meeting ② = Council meeting ③ = Finance Working Party												

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	With effect from 01/04/18 the accounts are prepared using the RBS Omega accounts software, having previously been prepared on Excel spreadsheets. The accounts are balanced monthly and are up to date to the financial year-end. An annual support contract is in place to ensure the latest version of the accounts software is installed and used.
1.2	Arithmetic correct?	Yes	No	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> Internal audit. Risk assessment policy. Statement of internal control. Monthly budgetary control and monitoring. Bank reconciliation review by the Chair, reported to the Council and minuted. Segregation of duties (Parish Manager/Admin Assistant).
1.4	VAT evidence, recording and reclaimed?	Yes	No	The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. A claim for repayment of VAT is made as and when there is a significant amount to reclaim which is normally 2 to 3 times per financial year. The latest claim made covered the period to 31/03/18 for £8,999.71. Testing on a sample of sales & purchase invoices indicated that VAT has been correctly applied. See 'Transaction Spot Check' section at the end of this report. To date there has not been a VAT inspection.
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See Detailed schedule in Compliance Testing Report
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	The Council has been eligible for the General Power of Competence since January 2014, which superseded S137 requirements.
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	N/A.

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	Standing Orders have been adopted since 2010 See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule above.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	Standing Orders are reviewed at least annually by the Council, which is normally at the Annual Meeting. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule above.

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2. Due Process				Comments & Recommendations
2.3	Financial Regulations adopted?	Yes	No	Financial Regulations have been adopted. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.4	Financial Regulations properly tailored to Council?	Yes	No	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the specific needs of the Council. A section on internet payments and authorisation is included in these regulations, but not yet implemented.
2.5	Equal Opportunities policy adopted?	Yes	No	An Equal Opportunities policy has been adopted. See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW schedule above.
2.6	RFO appointed?	Yes	No	Cathy Tibbles succeeded Mike Broad as Parish Manager (Clerk to the Council) on 01/01/17, with responsibility as the RFO. The Parish Manager is supported by Chloe Mabey, Admin Assistant.
2.7	List of member's interests held?	Yes	No	Councillors are responsible for maintaining and updating their own members' interest details directly with North West Leics. District Council (NWLDC). Annually, the Clerk will remind all councillors of their responsibility to update the Register of Member's Interest. Current members interest forms can be viewed directly on the Whitwick Parish Council website via a link from the NWLDC website.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	At least 7 days prior to the Council meeting the Clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website. The date of the next meeting is posted on the parish council office notice board.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made i.e. 10.1: <i>'An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate</i> Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.

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2. Due Process				Comments & Recommendations
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	<p>The Financial Regulations stipulate that:</p> <p>4.1: Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:</p> <ul style="list-style-type: none"> the Council for all items over £5,000. a duly delegated committee of the council for items over £500; or the Clerk, in conjunction with the Chairman of Council or Chairman of the appropriate committee, for any items below £500. <i>NB: It was noted that Financial Regulations will be amended to increase the delegated authority limit from £500 to £5,000 (approved at the Annual Meeting on 17/05/18).</i> <p>Such authority is to be evidenced by a Minute.</p> <p>Contracts may not be disaggregated to avoid controls imposed by these regulations.</p> <p>Urgent and Exceptional matters: That the Parish Clerk be granted delegated authority to incur expenditure of up to £5,000 in exceptional and urgent circumstances where delay in taking action would mean unacceptable risk.</p> <p>In addition, for expenditure, Financial Regulations state (10.3/11.1):</p> <ul style="list-style-type: none"> Up to £100, best value to be obtained. Between £1000, and £3,000, the Clerk shall strive to obtain 3 estimates. Between £3,000 and £25,000, the Clerk shall obtain 3 quotes. Exceeding £25,000, The Public Contracts Regulations 2015 to be applied i.e., tenders. <p>Financial Regulations (4.5) also state that:</p> <p>In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure. The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.</p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	<p>The General Power of Competency overrules the requirement to specify the applicable legal powers, with the onus on the Clerk and/or the RFO to ensure that the Council applies the correct legal power.</p>

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2. Due Process				Comments & Recommendations
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	<p>In addition to the full Council, which meets monthly, there are the following committees:</p> <ul style="list-style-type: none"> • Full Council; normally meets monthly except August. • Property Management & General Purposes committee (PMGPC); meets bi-monthly. • Staffing Committee; meets as and when necessary. • Appeals Committee; meets and when necessary <p>Terms of reference have been adopted for all of the above committees. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p>The Council adopted terms of reference and delegated powers for the Property Management & General Purposes Committee (PMGPC) on 16/02/17.</p>

3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	<p>Minutes are prepared for all meetings of Council and committees.</p> <p>Minutes for the Council and PMGPC meetings are uploaded onto the Council 's website in draft. Any subsequent amendments to the minutes will be referenced in the relevant minutes.</p> <p>No unusual financial activity was found in the minutes reviewed.</p>
3.2	Is an annual risk assessment carried out?	Yes	No	<p>A risk assessment policy has been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p>Ellis Whittam was appointed as Health & Safety consultants in 2015, to assist the Council in meeting its legislative requirements in risk management. The contract was renewed for a further 3 years from 01/07/16.</p>
3.3	Is Insurance cover appropriate and adequate?	Yes	No	<p>The insurance is renewed annually on 1st July.</p> <p>Insurance cover is currently placed direct with Zurich for all insurances on an annual basis.</p>
3.4	Evidence of annual insurance review?	Yes	No	<p>A competitive review is undertaken prior to renewal, to obtain best value, although it is recognised that it is a specialist and limited insurance market.</p>
3.5	Internal financial controls documented and evidenced?	Yes	No	<p>The Council has adopted a Statement of Internal Control. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p>In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.</p> <p>The procedures for the accounts and the outsourced payroll are adhered to.</p>

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3. Risk Management				Comments & Recommendations
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes are signed by the chair of the meeting (at which the minutes were put forward for approval). Each page of the minutes is identifiable by the unique sequential minute and page number. The final page of the minutes is signed and dated by the meeting chair.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank balance, including relevant bank statements, are reported and minuted regularly (minimum quarterly) to the Council. This process was introduced at the Council meeting of 19/04/18.
3.8	S137 expenditure minuted?	Yes	No	N/A under the General Power of Competence.

4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk for approval by the Council.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget for the financial year being audited was reviewed and approved by the Council on 19/01/17 (minute no. 285).
4.3	Any reserves earmarked?	Yes	No	The Council has adopted a formal Reserves Policy, which targets a minimum level of general (free) reserves at 6 months expenditure (i.e. 50% of the annual precept). See: 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' schedule above. Earmarked reserves totalling £36,421 were listed at the financial year-end. General (free) reserves at the financial year-end were £85,520, representing 44% of the 2017-18 precept of £193,704 <i>See update on prior year internal recommendation in section 10.1 below</i>
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and from financial reports presented to Council.
4.5	Precept demand correctly minuted?	Yes	No	The precept demand of £193,704 (excluding CTSG) was approved by the Council on 19/01/17 and correctly minuted (minute No: 286).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Cathy Tibbles was provided with a contract of employment upon appointment as Parish Manager on 01/01/17, The current contract is for 30 fixed hours per week.
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the payroll and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.

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5. Payroll - Clerk				Comments & Recommendations
5.4	Has Council approved the salary paid?	Yes	No	From 01/04/16, the Council's payroll was outsourced to Ladywell Accounting Services. The Council approve salaries for payment. Salaries are approved within the setting of the annual budget and are based on a fixed monthly salary and any contractually agreed adjustments.
5.5	Other payments reasonable and approved by Council?	Yes	No	The Clerk is contractually entitled to: <ul style="list-style-type: none"> • A pay as you go mobile phone. • £0.45p per mile for business use of own car. • Reimbursement for out of pocket expenses e.g. stationery. The Council considers that it is compliant with the legislative requirements of pensions auto-enrolment and that ongoing pensions administration is now included within the standard monthly payroll routines.

6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	All current employees have contracts of employment i.e. <ul style="list-style-type: none"> • Admin Assistant: Chloe Mabey, appointed 21/07/16. 10 hours/week. • Caretaker: Kelvin Davenport, appointed 22/08/16 * • Caretaker: Heather Newbould appointed Sep-17 * * on a job share basis of 2+ hours/week each
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	All employees are remunerated through the payroll and have an applicable tax code.
6.4	Minimum Wage paid?	Yes	No	All employees are paid above the applicable minimum or living wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	Disciplinary and grievance procedures are included in the employees' contract of employment. The Council has adopted a Complaints Procedure. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the asset register on an Excel spreadsheet.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	Only assets with a value over £250 will be listed on the Asset Register. Assets above this value are listed separately.

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7. Asset Control				Comments & Recommendations
7.4	Inspected for risk and health and safety?	Yes	No	Regular inspection of play equipment and properties by the NWLDC Staff Inspection of the Council's assets by the councillors. Play equipment checked annually by ROSPA accredited inspectors.
8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	<ul style="list-style-type: none"> Reconciliations are undertaken for the bank accounts held by the Council: Unity Trust Tailored Current account. 086001/20350992, opened 11/06/15. Bank statements received monthly. Unity Trust Instant Access Deposit account. 086001/20351001, an interest-bearing account opened 28/05/15. Bank statements received monthly. CCLA Public Sector Deposit Fund. 0122000001PC. Opened 03/11/17 with £85k transferred from the current account i.e. up to the Financial Services Compensation Scheme limit. <p>The Clerk is responsible for preparing the bank reconciliations, which are then reviewed and signed off by the Admin Assistant (or vice versa). In addition, the chair reviews and signs off the bank reconciliations monthly.</p>
8.2	Reconciliation carried out on receipt of statement?	Yes	No	All bank accounts are reconciled individually on receipt of statement.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.
8.4	Is the bank mandate up to date?	Yes	No	<p>An initial bank mandate for the Unity Trust Bank was approved by Council on 17/06/15. This mandate nominates 6 Council members as cheque signatories, with any 2 required to sign i.e. councillors Barker, Colledge, Howe, Moulton, Spence & Woodward. Additionally, councillors Barker, Spence, Woodward & Straw are authorised to approve internet payments.</p> <p>Neither the Parish Manager nor the Admin Assistant is a cheque signatory, but both are recognised by the bank for administrative purposes.</p> <p>The initial bank mandate for the CCLA account was approved by the Council on 19/10/17 (minute no. 489).</p> <p>This mandate nominated 3 Council members as authorised signatories i.e. Councillors Moulton, Woodward & Barker.</p> <p>The Parish Manager is recognised by CCLA for administrative purposes.</p> <p>The Council signatories on the both the Unity Trust and CCLA bank mandates were all Council members at the end of the year being audited.</p>

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9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	From 2015-16 day to day and year-end accounts are prepared on an Income & Expenditure basis (previously Receipts & Payments basis).
9.2	Bank statements and ledger reconcile?	Yes	No	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and will be reviewed and approved by the Council on 19/04/18.
9.3	Underlying financial trail from records to presented accounts?	Yes	No	The manual accounting system provides a satisfactory audit trail to the underlying financial records up to 31/03/18.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	Debtors and creditors are recorded separately and correctly in the accounts. Default payment terms for debtors are 30 days. Default payment terms for creditors are 30 days.
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	No	Section 1-Annual Governance Statement to be signed by the Council chair on 21/06/18. Section 2-Accounting Statements to be signed by the Council chair on 21/06/18.

10. Miscellaneous				Comments & Recommendations	
10.1	Have points raised at the last internal audit been addressed?		Yes	No	
	Ref	Action Recommended			
	4.3	<u>b/f from 2014 Internal audit report</u> <i>the Council reviews its reserves policy to determine:</i> <ul style="list-style-type: none"><i>The level of free reserves it requires to be held as a contingency. Normally within parish councils, this tends to range from a minimum of 50% of the annual precept (6 months) to a maximum of 3 times the annual precept.</i><i>What reserves need to be earmarked for future spend?</i>	Yes	No	
	5.5	<u>b/f from 2015 Internal audit report</u> <i>The Council takes the necessary action to ensure that it meets its statutory obligations for pension's auto-enrolment by the staging date of March 2016. Taking professional advice, as the Council intends to, is a sensible first step in this process.</i>	Yes	No	<u>STATUS b/f as at 01/04/17</u> The Council's staging date for pension auto-enrolment was March 2016. The People's Pension has been set up as the Council's pension scheme. Actions necessary to comply fully with the requirements of the pensions auto enrolment legislation are currently being undertaken by the Parish Manager. <u>CURRENT STATUS</u> The Council considers that it is compliant with the legislative requirements of pensions auto-enrolment and that ongoing pensions administration is now included within the standard monthly payroll routines ✓ ACTIONED AS RECOMENDED

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10. Miscellaneous					Comments & Recommendations
10.2	Has the Council adopted a Code of Conduct since July 2012?	Yes	No		The Council has adopted a Code of Conduct. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
10.3	Is eligibility for the General Power of Competence properly evidenced?	Yes	No		The adoption of the power was recorded with appropriate wording at the 2015 Annual Meeting on 21/05/15. NB: The current Parish Manager is contractually required to achieve the SiLCA qualification before the renewal of the General Power of Competency in 2019. In addition, at least 2/3rds of the Council are elected.
10.4	Are all electronic files backed up?	Yes	No		Finance and Admin files (including the RBS Omega accounts data) are automatically backed up to the Cloud, with a secondary back up taken on a memory stick by the Parish Manager, which is kept off site.
10.5	Do arrangements for the public inspection of records exist?	Yes	No		Key documents of Council are maintained on the Council's website, which also details on how Council information can be accessed. The Council has adopted the Model Publication Scheme. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

11. Charities					Comments & Recommendations
11.1	Charities reported and accounted separately?	Yes	No		During 2014-15 the Council became the sole trustee of the Whitwick Park (King Georges Field) charity (charity no. 521402). This was to facilitate the transfer of this property to the Council. A legal management agreement was then drawn up between the Charity and the Council, which enables the Council to manage and operate the Charity without the requirement to keep separate charity accounts.
11.2	Have the Charity accounts been separately audited?	Yes	No		N/A, as per 11.1 above.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	Yes	No		The latest Annual Return (for the year ending 31/03/17) included a nil return for the accounts and has been filed within the legal time limits.

12. Burial Authorities					Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes	No		N/A. The Council is not a burial authority.

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12. Burial Authorities				Comments & Recommendations
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes	No	N/A
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes	No	N/A
12.4	Do all internment of ashes have a certificate of cremation?	Yes	No	N/A
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	N/A

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	Outside of the precept most of the recurring income received is for allotments rents and the hiring of the bowling green, the pavilion and the village hall. The Council receives minimal cash income, which is banked into the Unity Trust current account via the local Post Office. Cheques received are posted to the Unity Bank. A receipt is issued where applicable and the monies banked correctly. NB: A number of hirers pay directly into the Unity Trust current account.
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and any Council Tax Support Grant (CTSG) were received in the following instalments and recorded in the accounts: 21/04/17: £96,852.00 (50.0% of annual precept), + £7,767.50 (50.0% CTSG). 25/09/17: £96,852.00 (50.0% of annual precept), + £7,767.50x (50.0% CTSG). The total precept received for 2017-18 was £193,704.00, plus a total CTSG payment of £15,535.00 as per the North West Leics. District Council notifications.
13.3	Are security controls over cash adequate and effective?	Yes	No	For the minimal amount of cash received, the security controls are adequate.

14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	N/A. The Council does not operate any petty cash floats. Any small expenditure items incurred will normally be paid personally by the Clerk and/or the Admin Assistant and reimbursed through a business expense claim.
14.2	Is petty cash expenditure reported to Council?	Yes	No	N/A.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	N/A.

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TRANSACTION SPOT CHECK						
Check No.	1	2	3	4	5	6
<u>Transaction type</u>	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Income
<u>Supplier/Customer</u>	Community	Commercial & Avon Protection Services	Merison Building contractors	Syston Doors	Cathy Tibbles	
<u>Invoice/Transaction No.</u>	330417	62830	4131	68997	Nov-17 pay	91 (receipt)
<u>Invoice/Transaction Date</u>	21/03/17	05/10/17	31/10/17	30/09/17	30/11/17	14/12/17
<u>Goods/Services Supplied</u>	Ad in Whitwick Community Voice	Fire extinguishers servicing	Fire door works	Servicing fire shutter	Monthly pay	Hall hire Jan-Mar18 - yoga
<u>Ledger Date</u>	05/04/17	09/11/17	09/11/17	10/11/17	05/12/17	14/12/17
<u>Ledger Reference</u>	6	101	103	112	TAX 8	0081
<u>Item/Budget Heading</u>	4530/300	4260/400	4460/400	4270/400	400/200	1300/100
<u>Payment Method</u>	cheque	cheque	cheque	cheque	cheque	cheque
<u>Ref/Cheque No.</u>	264	462	465	467	470	-
<u>Authorised By</u>	Council	Council	Council	Council	Council	Council
<u>Order Minute Ref/Signed</u>	-	-	Est ref: 3664	-	-	-
<u>Delivery Evidence</u>	Ad in journal	Maintenance certificate provided	Clerk check	Clerk check	payslip	Cheque banked
<u>Payment Minute Ref</u>	363	515	515	515	536	536
<u>Insurance Value</u>	n/a	n/a	n/a	n/a	n/a	n/a
<u>Payments Date</u>	02/05/17	22/11/17	27/11/17	23/11/17	06/12/17	29/12/17
<u>Payment Value</u>	£140.00	£68.88	£1017.23	£144.00		£150.00
<u>Bank Account Paid From/In</u>	Current	Current	Current	Current	Current	Current
<u>Statement No.</u>	028	036	036	036		038
<u>Statement Value</u>	£140.00	£68.88	£1017.23	£144.00	£	£150.00
<u>Timely Payment</u>	✓	✓	✓	✓	✓	✓
<u>VAT Recorded</u>	£) (VAT exempt)	£11.48	£169.54	£24.00	£	£150.00
<u>S137 Recorded in Ledger</u>	n/a	n/a	n/a	n/a	n/a	n/a
<u>S137 Minuted</u>	n/a	n/a	n/a	n/a	n/a	n/a
<u>Notes</u>						
<u>Pass</u>	✓	✓	✓	✓	✓	✓

Internal Audit Summary Checklist Report for WHITWICK Parish Council

Year Ending: 31 March 2018

Any further comments

It is pleasing to report that the accounts and other records of the Council are maintained to a very satisfactory level. The two recommendation outstanding from previous internal audit reports have been satisfactorily addressed and there are no new recommendation made by me in this report. It is also pleasing to note that the Council continues to review its key governance documents annually and publish them on its website and also from my internal review I believe that the Council complies fully with the recently introduced Transparency Code.

All of the above reflects positively on quality of work continued to be undertaken by the Cathy Tibbles, Clerk to the Council, who has carried on the high standard of work set by Lorraine Ellis , her predecessor. Cathy is ably supported by Chloe Mabey, Admin Assistant.


Based on my findings in this audit review, I feel that Whitwick Parish Council is well organised and with sound policies and procedures in place to successfully deliver its activities and responsibilities.

By examination of hard evidence and questioning, I have tested all the Internal Control Objectives that I am required to consider and am satisfied that in all significant respects, the objectives have been met. To that end, I have completed the Internal Audit Report of the Annual Governance and Accountability Return.

The overall internal audit assurance rating remains as: **GOOD**

Acknowledgments

The help and co-operation Cathy Tibbles and Chloe Mabey is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	22/05/2018	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	21/05/2018
Internal audit report/letter sent to Council	22/05/2018

Year Ending: 31 March 2018

ANNUAL RETURN		Year Ending 31 March 2017	Year Ending 31 March 2018
1	Balances brought forward	£ 84,796	£ 102,485
2	Annual precept	£ 184,634	£ 193,704
3	Total other receipts	£ 33,501	£ 29,459
4	Staff costs	£ 36,032	£ 35,537
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 164,414	£ 168,170
7	Balances carried forward	£ 102,485	£ 121,941
8	Total cash and investments	£ 90,780	£ 147,583
9	Total fixed assets and long term assets	£ 3,716	£ 7,658
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	12/05/2017	21/05/2018